

**Amendments to the Specification:**

Please replace paragraph [0016] with the following amended paragraph:

[0016] In an embodiment, the punching apparatus further comprises a stopper attachable to and detachable from any of the first and the second ends of the transmitting shaft for preventing ~~from dislocation of~~ the transmitting shaft from being dislocated, wherein the stopper and the first handle member are exchangeably disposed at the first and the second ends of the transmitting shaft.

Please replace paragraph [0036] with the following amended paragraph:

[0036] Referring to Fig. 3(a), a punching apparatus according to a preferred embodiment of the present invention is shown. The punching apparatus 5 comprises a base 50, a punching structure 51, a transmitting shaft 52, a handle member 53, a stopper 54 and a casing 55. The punching structure 51 is disposed on the base 50 and covered by the casing 55. The punching structure 51 comprises a series of punchers 510 for digging into paper placed on the base 50 to create a series of holes on paper. Via a connecting member 511, the transmitting shaft 52 is coupled to the punching structure 51. In response to the rotation of the transmitting shaft 52, the punchers 510 are moved downwards or upwards to switch between a punching position and a releasing position. The handle member 53 is attachable to and detachable from the transmitting shaft 52. In response to the user's pushing force exerted on the handle member 53, the transmitting shaft 52 is rotated to actuate the punching structure 51 to move to the punching position so as to dig into the paper sheets to create a corresponding number of through holes. Whereas, in response to the release of the pushing force or the user's upward releasing force exerted on the handle member 53, the transmitting shaft 52 rotates and transmits the punching structure 51 back to the releasing position. The stopper 54 is attachable to the end of the transmitting shaft 52 opposite to the handle member 53 for preventing ~~from dislocation of~~ the transmitting shaft 52 from being dislocated.

Please replace paragraph [0038] with the following amended paragraph:

[0038] The use of the present punching apparatus will be described hereinafter. The casing 55 sheltering the punching structure 51 and the transmitting shaft 52 has two openings 551 and 552 at opposite ends. The hollow hexagonal end 531 of the handle member 53 penetrates the opening 551 and engages with the hexagonal post 521 of the transmitting shaft 52. Then, a positioning pin 532 is inserted into a hole 533 on the handle member 53 and a hole 523 on the transmitting shaft 52 to secure the handle member 53 to the transmitting shaft 52. For a purpose of preventing ~~from dislocation of~~ the transmitting shaft 52 from being dislocated, the hollow hexagonal end 541 of the stopper 54 penetrates the opening 552 and engages with the hexagonal post 522 of the transmitting shaft 52. Likewise, a positioning pin 542 is inserted into a hole 543 on the stopper 54 and a hole 524 on the transmitting shaft 52 to secure the stopper 54 to the opposite end of the transmitting shaft 52. The assembled structure is schematically shown in Fig. 4(a). For punching holes, the paper sheets (not shown) are firstly placed on a top surface of the base 50 with a front thereof sustaining against the alignment wall 500 behind the punchers 510. The pushing force applied onto the handle member 53 transmits the plurality of punchers 511 to move downward via the coupling member 511, and the punchers 511 dig into the paper sheets to create holes on the paper sheets.